565/1 S.R.39/2

General and Revenue Secretariat | V.P. | File No. | of 193 3-3 | [App. F. III—2

Serial No.

From

The Revenue Commr. in his proc no-C 4364/33-34 dt 29.5.34 1.6.34

In connection with the appointment of Special Agency for the collection of Village Panchayat taxes suggested that if Special Revenue Inspectors cannot be appointed under the present V.P. Regulation except in the consent of the Panchayat concerned the Regulation may be amended so as to make such consent unnecessary

1 The Law Section may perhaps be consulted if under the present V.P. Regulation Special Revenue Insps. cannot be appointed except with the consent of the Panchayat concerned

The duties of V.P. Inspectors are defined in Rule 31-8-1929 (Page 93 & 94 of the V.P.M amendments)

2 If this is decided in the negative then the question of amending the Regulation as suggested may be considered.

3 Please put up the file relating to the Govt order of 15-7-1933.

Soron 6/6/34 MW

4 The connected file is put up.

14/6/34.

11/6

NOTE—Contn. Sheet.

WD 01536—GPB—7,500—5-4-31

5630/1

6813/1933

VP. File No. of 1933 By General and Revenue Secretariat

6 The necessity for getting the resolution of the Village Panchayat returned to in para 2 of the G.O of 15-7-33 was based on para 2 of the Rev Com's unofficial note dt 13-2-1933 in the connected file put up below. Apparently the Appeals portion for obtaining the Panchayat resolutions was not then anticipated.

6 Section 50 of the Village Panchayat Regn, enabling the appointment by Panchayat Inspectors for talukes to discharge such functions as may be prescribed in regard to the administration of Panchayats, may perhaps be construed as authorising such appointments without the resolutions of the Panchayats concerned for incurring the expenditure. The Rev Com, however, points out that this provision seems to refer to officers with supervisory rather than ministerial functions. That their salaries cannot, in the absence of express provision, be made a charge on Panchayat funds. In this view he has suggested for consideration the addition of a new section as section 50A to enable the appointment of such officers without the consent of the Panchayats.

7 For favour of remarks

Asst Secy, Law Dept
now Camp

Illegible 25/6

476/Law

8 I do not think there is any need to amend the Village Panchayat Regulation to enable the appointment of a special staff for the collection of V.P. taxes at the expense of the Panchayat Fund. Under subsec 2 of Sec 40.

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if a Panchayat neglects to recover or cannot recover the taxes or other dues of the Panchayat, the amildar may recover them for and on behalf of the Panchayat. Subsec 3 enable Govt to prescribe rules regulating the procedure to be followed in such recovery, including the disposal of surplus proceeds etc. Under this rule making power Govt may empower the provide for special staff being employed and also prescribe for their salaries etc being met out of the ~~Panchayat collections~~ Panchayat fund to which the taxes etc that may be recovered will have to be credited In all such cases what is to be credited is the total collections minus the costs incurred in making those collections

Q There would be legal objection to employ Inspectors under sec 50 of the V. P. Regn and assign to them the function of collecting taxes. Sec 50 when read with sec 40 shows that the general provisions of sec 50 are subject to the special ones laid in sec 40

D: Much of the difficulty that would arise in such cases would be

Note—Contn. Sheet.

6813

5636

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avoided, if sec 51 is slightly amended so as to apply to all duties that have to be performed by the Panchayet - the section, as it is, is unnecessarily restricted to duties "under sec 20"

11 It is also worth mentioning that in cases in which the neglect or inability of a Panchayet to collect the taxes has created an emergency under sec 53, the extraordinary powers vested in the Amiban may be used for appointing a special staff and subsec 2 of sec 53 enables the expense & remuneration of such staff being met out of the Panchayet Fund.

426
Laws

Asst Secy dsg
with Comps } IMP
18.7.34

12 A suitable draft reply on the above lines may be put up for consideration
IMP
19/7

13 A draft letter is put up.

TYPING
30 JUL 1934
GENL

GRR 23/7/34 24/7/34

14 Please see the draft typed
IMP 29/7

Typ. Sec. to C
M 30/7

15 Typed draft is put up

GRR 31.7.34

General and Revenue Secretariat VV File No. 565C of 1933 34 [App. F. III—

Serial No.

16 The Draft to the Rev Com is for consideration
Dewdney) Am 31/7

17 Maybe approved
Secretary. Mw 18.8 Mw 20/8

SECGT 20 AUG. 1934 No 1202

TYPING SECTION * 27. AUG. 1934 * GENL. & REV. SECTT.

JPH 31. JUL. 1934 704

JPH 24/8 MW 24.8 Secretary Am 25/8

To The Revenue Commr in Nyasa
No L 11180 D 28/8/34

Informing him that for the present there is no need to amend Ltr V.V Regulations in the manner proposed by him & requesting that necessary orders may be framed & submitted for consideration & approval.

B
Am
31/8/34

NOTE—Contn. Sheet.

WD 01955—GPB—22,500—12-6 31

5630

OFFICE OF THE REVENUE COMMISSIONER,
IN MYSORE,

No. C,4364/33-34.

Dated, Bangalore, 29th May *193* 4.

-1 JUN 1934

FROM

N. Madhava Rao. Esq., B.A., B.L.,
Revenue Commissioner in Mysore.

To

S. Abdul Wajid.Esq., B.A.,
General Secretary to the Government of
His Highness the Maharaja of Mysore, Bangalore.

Appointment of Special Agency for collection of Village Panchayet taxes.

SIR,

In forwarding herewith copy of letter No.C.908-33 dated 17th April 1934 regarding the appointment of Special Revenue Inspectors for the collection of Village Panchayet arrears, I have the honour to state as follows:-

Under Section 40 (i) of the Regulation the Chairman of the Village Panchayet has powers to issue distraint warrants and recover the taxes and sub-sections (ii) and (iv) of the same section lay down that if the Panchayet neglects to recover or fails to recover the dues the Amildar may recover the same by being invested for this purpose with the powers of the chairman. In the last resort, the taxes may be collected as arrears of land revenue.

Under these provisions, the duty of collecting Panchayet taxes falls for the most part on the Amildar, as the Panchayets and their Chairmen are generally unwilling or unable to shoulder it. And it is a duty which, owing to the large number of assessees and defaulters, constitutes a very considerable addition to the Amildar's work. In some taluks, it is so heavy that it cannot be performed satisfactorily without a special staff.

The need for a collection staff has been recognised in Government order No.L.415-24/V.P.41-32-3 dated 15th July 1933 but as the entertainment of the staff requires the previous consent of the Panchayets

P.T.O.

concerned and as the consent is not always easy to secure, the facilities offered by the Government order have been rarely utilised.

I agree with the Deputy Commissioner in the view that Special Revenue Inspectors must be appointed wherever necessary without consulting the Panchayets. But I am not sure that section 50 of the Regulation on which he relies is sufficient for the purpose. The Panchayet Inspectors whose appointment is contemplated in this section will apparently be officers with supervisory rather than ministerial functions and their salaries cannot, in the absence of express provision, be made a charge on Panchayet funds.

A similar difficulty was experienced in connection with the proposal to employ a staff of sub-overseers to carry out Panchayet works demanding technical skill. But the collection of Panchayet taxes is a more pressing problem and unless a suitable organisation is provided, the arrears, which have already reached scandalous proportions, are bound to further increase and the whole scheme will come into discredit.

I, therefore, beg to suggest that if Special Revenue Inspectors cannot be appointed under the present Regulation except with the consent of the Panchayets concerned, the Regulation may be amended in the manner indicated below, or otherwise, so as to make such consent unnecessary.

Proposed amendment.

Add the following as Section 50 A of the Regulation.

50 A. The Government may appoint for any Panchayet or group of Panchayets a person to collect the taxes, fees or other dues of the Panchayet or to perform other prescribed duties and may direct that the remuneration of such person shall be paid from the Fund of the Panchayet or Panchayets in such manner as may be prescribed by Government."

I have the honour to be,
Sir,
Your most obedient servant,

Revenue Commissioner.

Letter No.C.908/38 dated 17th April 1934, from the Deputy Commissioner, Hassan District, to the Revenue Commissioner in Mysore.

Adverting to G.O.No.L.415-24/V.P.41-32-3 dated 15-7-1933, re. the appointment of Special Revenue Inspectors for the collection of arrears of Village Panchayet taxes, I have the honour to state as follows:-

2. Some of the Amildars have reported that the Village Panchayets in their Taluks have not submitted resolutions agreeing to contribute their quota towards the salary of the Revenue Inspectors. The Chairmen of the Village Panchayets have, in a majority of cases neglected the collection works which is an obligatory duty imposed on them by section 40 of the Village Panchayet Regulation. Section 40 (2) of the same Regulation provides that if the Panchayets neglect to recovery or cannot recover the taxes or other dues under sub section (1) the Amildar may recover the same by distraint and sale, and shall, for this purpose, have all the powers that may be exercised by a Chairman under sub section (1) of Section 40.

3. Section 50 lays down that Government may appoint for any Taluk, or groups of Taluks, one or more Inspectors to discharge such functions as may be prescribed in this behalf in regard to the administration of Panchayets.

4. The arrears in all the Taluks of this District being very heavy, they cannot be collected unless there is a special agency to attend to this work. The G.O.of 15-7-1933 requires that the resolutions of the Panchayets should be obtained beforehand and then sanction applied for, for the appointment of the Inspectors. This procedure entails a lot of correspondence besides the inordinate delay in obtaining the proposals. The Panchayets neither recover the arrears nor submit resolutions for the appointment of the Inspectors.

In these circumstances, I solicit kind instructions as to whether the Amildars may, in exercise of the powers vested in them by Section 40 (2) of the Regulation, read with Section 50, draw the quota payable by the Panchayets for the appointment of the Special Revenue Inspectors and credit it to the Treasury, and submit proposals for the appointment of the Special Revenue Inspectors for the recovery of the arrears. I am of opinion that unless some such arrangement is made the arrears cannot be recovered.

I solicit early orders in the matter.

Copy.

LU188/V.P.21-34-3.

To

The Revenue Commissioner

in Mysore, Bangalore.

28-8-34

Signed by
Dr AS Rao.

Sir,

With reference to your letter No.C.436-33-34 dated the 29th May 1934 suggesting that if special Revenue Inspectors for Village Panchayets cannot be appointed under the Village Panchayet Regulation except with the consent of the Panchayets concerned, the Regulation may be amended by the addition of another section viz., sections 50A, I am directed to state that when a Panchayet - neglects to recover or cannot recover the taxes or other dues ~~of the Panchayet~~, the Amildar may under sub section 2 of sec.40 of the Regulation recover them for and on behalf of the Panchayet. Subsection 3 of the section enables Government to prescribe rules regulating the procedure to be followed in such recovery, including the disposal of surplus proceeds etc., and under this rule-making power, Government may provide for special staff being employed and also ~~prescribe~~ for their salaries etc., being met out of the Panchayet Fund, to which the taxes etc., that may be recovered will have to be credited, excluding the costs incurred in making these collections.

2. Further, in cases in which the neglect or inability of a Panchayet to collect the taxes has created an emergency under - section 53, the extraordinary powers vested in the Amildar may be used for appointing

appointing a special staff and sub section 2 of Section 53 enables the expense and remuneration of such staff being met out of the Panchayet Fund.

3. I am to state that for the above reasons, there is no need at all events, for the present to amend the Regulation in the manner proposed by you and to request that the necessary rules under sub-section (3) of Section 40 may be framed and submitted for the consideration of Government.

I have etc.,

HW.

Secy. to Govt.Dev.Deptt.

31/7 GRR.

c.r.

Ex

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L1450/U.P. 21-34-3. *Bangalore, Dated,* 28th August 1934.

From

The *Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.*

To

The Revenue Commissioner in Mysore,

Bangalore.

Sir,

With reference to your letter No.C.4364/33-34 dated the 29th May 1934 suggesting that if special Revenue Inspectors for Village Panchayets cannot be appointed under the Village Panchayet Regulation except with the consent of the Panchayets concerned, the Regulation may be amended by the addition of another section viz., sections 50 A, I am directed to state that when a Panchayet neglects to recover or cannot recover the taxes or other dues, the Amildar may, under sub section 2 of section 40 of the Regulation, recover them for and on behalf of the Panchayet. Sub-section 3 of the section enables Government to prescribe rules regulating the procedure to be followed in such recovery, including the disposal of surplus proceeds etc., and under this rule making power, Government may provide for special staff being employed and also for their salaries etc., being met out of the Panchayet Fund, to which the taxes etc., that may be recovered will have to be credited, excluding the costs incurred in making these collections.

2. Further, in cases in which the neglect or inability of a Panchayet to collect the taxes has created an emergency under section 53, the extraordinary powers vested in the Amildar may be used for appointing a special staff and sub section 2 of Section 53 enables the expense and remuneration of such staff being met out of the Panchayet Fund.

3. I am to state that, for the above reasons, there is no need, at all events, for the present, to amend the Regulation in the manner proposed by you and to request that the necessary rules

under

under sub section (3) of Section 40 may be framed and submitted for the consideration of Government.

I have the honour to be,

Sir,

Your most obedient servant,

(Draft)

for Secretary to Government,

for Development Department.

bnl.3